

**City of Fort Lauderdale**

**FY 2003/2004**

**Proposed  
Operating  
Budget**

**Presented By  
F. T. Johnson  
City Manager**

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July 11, 2003

Mayor Jim Naugle  
Vice-Mayor Carlton B. Moore  
Commissioner Christine Teel  
Commissioner Dean J. Trantalis  
Commissioner Cindi Hutchinson

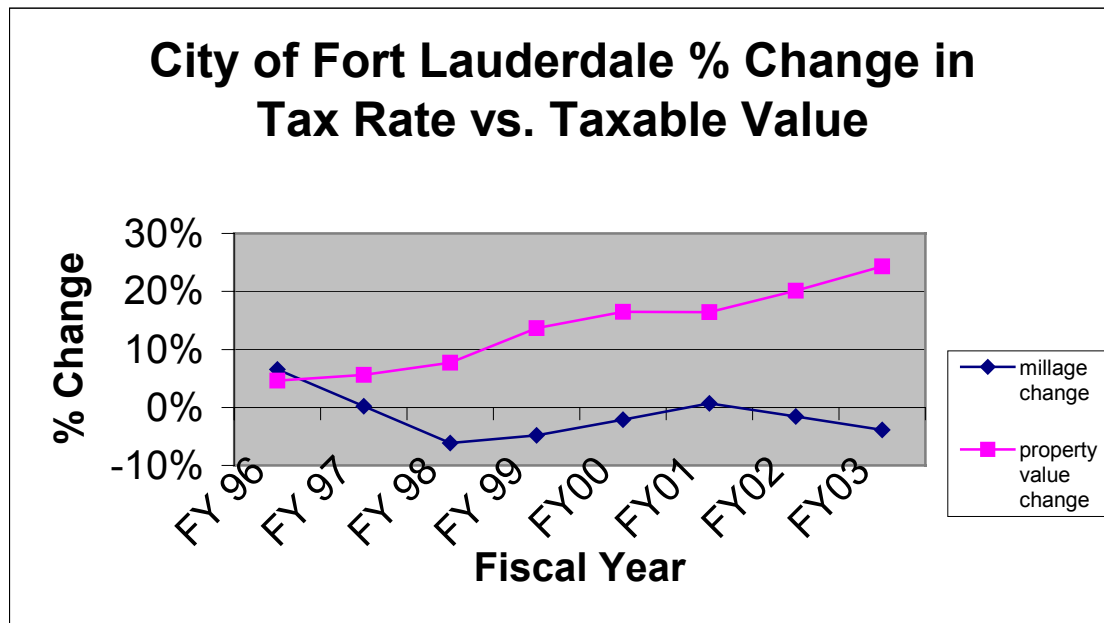
Honorable Mayor and Commissioners:

It is my privilege to present to you my proposed budget for the fiscal year beginning October 1, 2003 as required by the City Charter. The all funds budget totals \$373.8 million, which is 7.1 percent higher than the budget adopted for the FY2003. The General Fund proposed budget is \$213.9 million, which represents a 3.3 percent increase over the current year's General Fund budget. The proposed millage rate for operating and debt purposes is 5.3205 compared to the current millage rate of 5.2685. Combined with other recommended revenue adjustments, this budget would translate into a \$122 increase in the annual tax and fee bill for the average homeowner.

#### The Budgeting Environment in 2003

The economy has been on a three-year downslide from record growth and earnings in the late 1990's. Interest rates are at the lowest levels in 50 years. Borrowing is tempting and refinancing advantageous if done prudently. Earnings on investments and idle cash are insignificant. Real estate prices in Fort Lauderdale are soaring as loan rates become ever more affordable. The City has lowered its tax rate over the last few years as the tax base has grown. The City has favored a policy minimizing tax bills over building up reserves from economic downturns. Demands for additional security in the aftermath of September 11, 2001, improved park facilities, increased services to neighborhoods, and master planning have increased expenditures beyond the inflation rate. Additionally, contracts for employee compensation negotiated in good faith and with the intention of recruiting the best and filling authorized vacant positions have exceeded the cost of living. The decline in investment earnings in the private sector has driven up costs for insurance and medical care for employee health plans as well as workers' compensation.

Property taxes are the most significant resources available to the City that are within our control. Past trends show that the City has followed a more conservative tax policy than many other jurisdictions.



In preparing this budget, the City is faced with some key facts:

1) The General Fund has little fund balance.

The fund balance that was carried forward from FY2002 to begin FY2003 was \$4 million for a General Fund budget of \$206 million. This amount was \$3.4 million less than the amount anticipated at budget adoption in September 2002. FY2003 is anticipated to end the year with next to no fund balance. The economic slowdown, the demand for increased security, and the lack of salary savings have contributed to the tight budget year. The City has actually seen a gradual decline in the fund balance over the last few years.

<u>Fiscal Year</u>	<u>Unreserved General Fund Balance</u>	<u>% of Revenues</u>
2002	\$ 4,027,926	2%
2001	9,007,178	5%
2000	5,968,954	4%
1999	7,328,990	5%
1998	8,268,578	5%
1997	8,139,601	6%
1996	7,948,405	6%
1995	4,750,526	4%
1994	2,065,432	2%
1993	3,845,880	3%

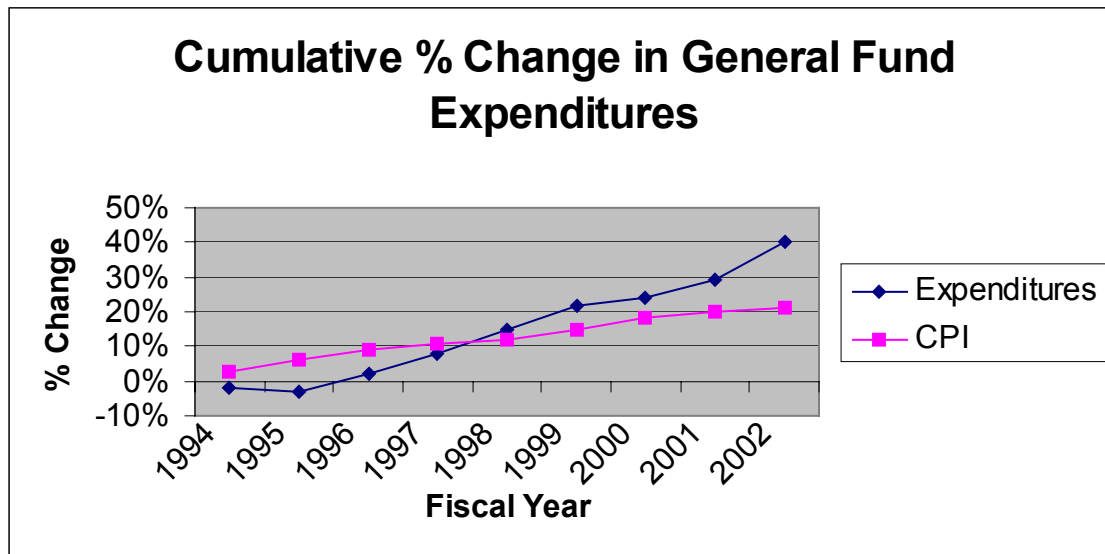
A look at revenues for the past few years shows that actual revenues in FY2001 exceeded the original budget estimate by \$3.1 million. In FY2002, actual revenues came in under budget by \$414,000. That is a \$3.5 million swing in one year. Interest alone went from \$534,000 higher

than budget to \$800,000 below original budget projections. The City's expenditures did not decrease to offset this change in resources. In fact, expenditures for public safety were \$4.6 million greater than the original adopted budget. Fund balance is a key indicator for bond ratings and stabilizing financial condition. This proposed budget seeks to increase the City's fund balance and move toward less reliance on carryforward to fund the subsequent year's budget. The working capital reserve is recommended for appropriation at a level of \$2 million next year, which is on top of the contingencies appropriation used sparingly in FY2003. Obviously, we cannot lean on fund balance for FY2004 because little is anticipated at the end of FY2003. Another observation is that the City was in the same range of percentage of General Fund revenues for fund balance ten years ago when the economy was sluggish. In 1994, the last year that the balance represented 2 percent of revenues, the City implemented layoffs in the following fiscal year.

The current year is now projected to be balanced by utilizing additional savings from departments, tapping the working capital reserve (to be replenished in FY2004 as noted above), utilizing unallocated contingencies, deferring the advance to the Community Redevelopment Agency due to the issuance of tax increment bonds later than anticipated in this fiscal year, and obtaining savings from the freezes on overtime, supplies, travel, and capital outlay.

- 2) There are major unprecedented increases in City expenditures beyond the City's control, including pension costs for police officers and firefighters increasing by 100% in one year and going up one-third for general employees. The pension increases amount to \$8 million in additional General Fund requirements for FY2004. Outside actuaries have recommended that reserves for workers' compensation should be increased by \$3 million of which \$2 million is in the General Fund. The health plan for general, management and confidential employees has generated a deficit, which must be covered. The Commission has authorized a plan to eliminate the shortfall over the next 4 years. The FY2004 proposed budget includes \$2 million in additional General Fund contribution to address this debt.
- 3) The City's property tax continues to grow. The 2003 tax base is 13.7% higher than the amount certified as final for 2002. The City has no other revenue under its control that generates this amount of revenue. As an aside, the City actually lost \$234 million in taxable value by way of adjustments by the Broward County Property Appraiser and the Value Adjustment Board process. In gross terms that translates to a loss of \$1 million in revenue that was anticipated at budget adoption last September relying on the Appraiser's estimated value in July 2002. This lost revenue was not reported to the City until nine months (July 1, 2003) into this fiscal year.

- 4) The increases in expenditures could not be accommodated within a policy of “not one penny increase” in the City’s tax bill for the average homeowner. The Commission had used that threshold the last two fiscal years, which seems unrealistic in light of service improvements within police, fire-rescue, and parks & recreation.



For example in FY2002, the City added 15 full-time equivalent positions in Parks and Recreation to support new park bond facilities, added \$500,000 for maintenance of the Police Department’s computer-aided dispatch and records management system, added \$433,000 for the purchase of personally-assigned vehicles for police officers, and added a new rescue unit in the Fire-Rescue Department at the beach at a cost of \$652,000. These service improvements are over and above the consumer price index for inflation.

#### The Rationale for Development of This Proposed Budget

To navigate our way through the tremendous challenges at hand and to utilize the advantages of a growing tax base, this proposed budget has been developed utilizing the values adopted by the City Commission and the City management team in the past year. These are:

- **Respect** – This budget has been developed to ensure that the City recognizes the need of every resident to receive essential City services and employees to be treated as professional civil servants. Every effort has been taken to avoid severe service reductions and employee layoffs.
- **Integrity** – Even with limited resources, the City will continue to conduct its business with honesty and fairness to all.
- **Courage** – We believe the budget proposal submitted here moves the City in the right direction for the right reasons. Given the City’s low fund

balance and insurance challenges, the proposed tax and fee increases are necessary to bolster the City's financial position.

- Teamwork – The budget exemplifies the efforts of the City staff working as a team to prepare a spending plan and the resources to fund it that can be implemented through the cooperation of the Commission and our constituents.
- Service – The services outlined in this proposed budget will be delivered in the efficient and effective manner in which Fort Lauderdale residents have come to expect.
- Creativity - Resources are included in this budget to provide for innovation in the delivery of City services. With limited resources, staff will be faced with providing services with less.
- Accountability – The budget sets a standard for the Commission and the community to use in evaluating the City's performance for the next twelve months.

In balancing this proposed budget, many options were considered. These included fine-tuning revenue projections for existing fees and charges; and continuing the scrutiny of filling authorized positions, overtime, employee travel, and purchasing capital outlay. Service reductions were only considered after we conducted this fiscal tightening. The following significant service impacts are included in this balanced budget:

- scaling back large special events in Parks and Recreation;
- closing the Stadium after spring training next year;
- reducing the General Fund contribution to the Capital Improvement Program;
- closing the pools at Sunrise Middle School and Fort Lauderdale High School and rely on the School Board to operate them if they so choose;
- eliminating two code enforcement positions and two police officer positions that were being funded with resources outside of the General Fund that have or are slated to go away in FY2004;
- decreasing the frequency of mowing medians from once every seven to ten days to once every ten to fifteen days;
- eliminating the Police mounted patrol program and reallocation of the positions to regular patrol duties.

The freezing of vacant positions will also affect service levels depending upon where the vacancies occur. In Parks and Recreation, for example, park ranger patrol will be geared toward the larger more active parks and facilities; frozen vacant positions in parks maintenance will affect the general cleanliness of Riverwalk, the Beach, and regional and neighborhood parks; and reductions in parks capital funding will limit work to emergency repairs. Additionally, the Commission's requests for a transportation planner and an historic preservation planner have not been accommodated in this proposed budget. We will assign these specific tasks to existing staff and evaluate their work priorities. It was only after this budget analysis that resource adjustments were discussed.

Resource Adjustments

The proposed budget calls for the following adjustments in resources in order to maintain critical service levels:

- A 5% increase in Water and Sewer rates including 2.5% for inflationary cost increases and 2.5% for the continuation of the 2011 master plan which would increase the annual cost for the average customer using 10,000 gallons of water per month by \$2.65 or \$31.80 annually.
- A 5% increase in stormwater fees to address stormwater management needs which would increase the annual cost for the Fort Lauderdale homeowner with one residential dwelling unit by \$1.41 per year.
- An increase in the fire special assessment fee from \$42 to \$63 per year per dwelling unit with no offset in the property tax millage rate is proposed. This fee increase would provide for the additional needs that Fire-Rescue has identified for next year including the financing of new apparatus and the beginning of a replacement reserve for those vehicles (4 Engines, 1 Quint, 1 fire boat, and 1 hazmat trailer), replacement of bunker gear and self-contained breathing apparatus, purchase of mobile data equipment, and continued funding for the Emergency Preparedness Coordinator that was funded with a grant initially.
- A 10% increase in sanitation fees to cover inflationary increases in collections and disposal costs, offset loss of investment earnings, and ensure compliance with sanitation revenue bond covenants, which translates into a \$34.74 increase in the annual cost for the owner of one dwelling unit. This is the first increase in Sanitation fees since 2000. Additionally, the charge for the trash transfer station would be increased from \$10 to \$15 to partially offset the \$2 million subsidy currently provided by other Sanitation customers.
- An 12.78% increase in property taxes resulting in an increase of \$33.13 for the average single-family homeowner in Fort Lauderdale with a \$25,000 homestead exemption. Such a rate provides the Commission with some flexibility for further adjustment downward at the public hearings in September. Without this level of adjustment, further service impacts would occur that would also result in employee layoffs. These include service adjustments ranging from closing the jail to economic development to planning and capital improvements.

The total increase for the average homeowner with these proposed changes would be \$122.13 on an annual basis.

Compensation

The City continues to be in negotiation with all three bargaining units of City employees that represent 78 percent of all City employees. The current contracts expire September 30, 2003. Due to the severity of the current situation and recent history of paying for increases greater than the rate of inflation, this budget does not include any amount



within the proposed contingency account for compensation. All employee groups have received higher wage increases over the last few years and the cost of living increases. The fact that layoffs would be avoided with the proposed tax increase, I encourage the labor unions to limit their requests for compensation increases this year. The City has been generous when resources have been available; however, this is not the year to be demanding new forms of benefits when increases are proposed for our taxpayers. The proposed budget ensures that the retirement benefits for City employees remain sound even in this era of unprecedented cost increases.

The proposed budget assumes other adjustments to employee compensation in the amount of \$2.4 million that would require negotiations with the bargaining units. For example, this could translate into a one-day per quarter furlough for all employees.

#### Changes in Employee Salaries Compared to Inflation Since 1996

Consumer Price Index	15.6%
Non-Bargaining Unit	
Management Categories I&II	26.7%*
Management Categories III-V	26.5%
Confidential	26.5%
FOPA	22.5%
IAFF	27.5%**
FOP	
Police Officers	24.6%***
Police Sergeants	33.4%***

\*These employees received half the increase of the rest of the employee group in 1998 and caught up with an additional increase in 2000.

\*\*Only Emergency Medical Technicians and Paramedics received raises in 1999.

\*\*\*Figures represent salary increases only and do not include personally assigned vehicles.

#### Conclusion

This is a difficult year for budget balancing. Across the nation and the state, public entities of all sizes are facing the same types of pressures as the City of Fort Lauderdale. We have carefully prepared a spending plan that addresses fiscal pressures that were beyond the control of the City, assures the continuation of critical services, assists with remedies for areas of need such as the City's Insurance Fund, and avoids employee layoffs.

Development and implementation of City policy is the focal point of allocating public resources in the budget process but it does not stop at the end of the fiscal year. It is a continuing process that is more than just an arithmetic exercise. We strive to balance the interests of all the stakeholders of Fort Lauderdale – residents, business owners, tourists, and employees.

As I recommended last year, I urge us to develop a long-range financial plan especially for the general fund. I have begun a dialogue with the Budget Advisory Board to outline

such a task. I believe that such strategic planning is essential for the long-term fiscal stability of the City. With the adoption of this budget and the approval of a long-range plan before next year's budget process, we can proceed toward a stronger financial position and a more optimistic outlook for the future.

The proposed hearing dates for budget adoption are the meeting dates for regular Commission meetings in September, the 3rd and the 16th. Staff is prepared to elaborate further on the proposed budget as the Commission may require. I appreciate the effort of the executive management team in the development of this spending plan.

Sincerely,

F.T. Johnson  
City Manager

The recommended FY 2003/2004 all funds budget totals \$373.8 million. This represents an increase of approximately \$28 million or a 7.1 percent more than the FY 2002/2003 budget. This summary describes the budget by fund type.

### **GENERAL FUND**

Overall, the General Fund revenue projection, including all sources, is an increase of \$7.8 million or 4% over the adopted FY 2002/2003 budget. The following table summarizes the revenue picture:

**Table 1. Revenue Summary**

<b><u>Resources Available</u></b>	<b><u>FY 2002/2003 Original Budget</u></b>	<b><u>FY 2002/2003 Estimated Actual</u></b>	<b><u>FY 2003/2004 Proposed Budget</u></b>
Ad Valorem Taxes – Operating	\$ 75,686,012	75,225,000	86,602,570
Ad Valorem Taxes – Debt	6,582,932	6,545,000	6,449,968
Franchise Fees	12,870,175	11,803,045	12,120,000
Utility Taxes	34,592,396	35,755,609	36,335,000
Licenses & Permits	8,044,977	9,156,638	8,334,938
Intergovernmental	16,611,958	15,810,768	15,635,000
Charges for Services	15,636,614	15,674,895	15,733,058
Fines & Forfeitures	2,207,100	2,671,827	2,492,200
Miscellaneous:			
Interest	1,011,900	711,600	555,700
Leases/Rents	2,159,834	2,134,022	2,075,399
Fire Special Assessment	6,631,265	6,531,265	8,931,265
Other Miscellaneous	16,139,982	18,149,553	17,376,747
Non-Revenues:			
Working Capital Reserve	1,500,000	1,500,000	-
Prior Year Balance	5,956,773	5,218,652	50,056
Other Sources	466,110	976,109	1,169,372
<b>Total Resources Available</b>	<b>\$ 206,098,028</b>	<b>207,863,903</b>	<b>213,861,269</b>

**Ad Valorem Taxes** – The proposed ad valorem or property tax millage rate for operating purposes is 4.9523 compared to the previous operating millage rate of 4.8472. In addition to the property tax levied for operating purposes, property taxes also include a separate debt levy which is used to pay debt service costs (principal and interest payments) on outstanding General

Obligation (G.O.) Bonds. The current outstanding debt issues are 1987 bonds which were refunded in 1992 and again in 1998. Debt service for that issue will be \$3,774,032 in FY 2003/2004 which will require a levy of \$4,017,947 and a millage rate of 0.2194 compared to the previous millage rate of 0.2388. The 1997 bond issue requires a debt service payment in FY 2003/2004 of \$2,694,990, and requires a gross levy which was refunded in 2002, of \$2,725,025 and a millage rate of 0.1488 compared to the previous millage rate of 0.1825. The combined millage rate for operating and debt service for FY 2003/2004 is 5.3205, which amounts to a one percent increase in the rate.

Property taxes from the debt levy are shown as revenue to the General Fund and then transferred to the debt service fund. Accordingly, transfers from the General Fund to the debt service fund are in the amount of \$6,449,968.

By state statute, the operating property tax rate is restricted to no more than 10 mills (\$10 per \$1,000 of taxable value) for municipalities. Adoption of any increase in the total levy beyond new construction or annexation is required to reference the rolled-back rate, which is the rate necessary to generate the same taxes as were received in the prior year. Compared to the rolled-back rate of 4.3403 the proposed operating rate is a 14.1 percent increase. The increase in the total rate is 12.78% over rolled-back. The "Save Our Homes" State Constitutional amendment limits the increase in assessed value to the Consumer Price Index. For this year, the limit is 2.4 percent. Over time, the limit essentially shifts the tax burden from residential property to non-residential property and newly purchased residential property. The average home was calculated from the 2002 tax roll for single family dwellings divided by the number of parcels.

**Table 2. Impact of Property Tax Rates on Average Homeowner**

	<u>Levied 2002/2003</u>	<u>Proposed 2003/2004</u>
Assessed Value	\$191,594	\$196,192
Homestead Exemption*	<u>25,000</u>	<u>25,000</u>
Taxable Value	\$166,594	\$171,192
Operating Millage	4.8472	4.9523
Debt Service Millage	<u>0.4213</u>	<u>0.3682</u>
Total Millage	5.2685	5.3205
Total Tax Bill	\$877.70	\$910.83

\*In addition to the usual homestead exemption, qualifying seniors may also receive an additional \$25,000 if they are 65 or older as of January 1, 2003 and have a combined household gross adjusted income of no more than \$21,599.

Following is a comparison of current millage rates for Broward County taxing jurisdictions as well as larger Florida cities.

**Table 3. Adopted Operating Millage Rates for FY 2002/2003**

<b>Jurisdiction</b>	<b>Millage</b>	<b>Percentage</b>
Broward County Schools	8.8825	35.9%
Broward County	7.3650	29.7%
<b>Fort Lauderdale</b>	<b>4.8472</b>	<b>19.6%</b>
North Broward Hospital	2.4803	10.0%
S. Florida Water Mgmt.	0.6970	2.8%
Children Services	0.3316	1.3%
Hillsboro Inlet District	0.1170	0.5%
Florida Inland Navigation	<u>0.0385</u>	<u>0.2%</u>
	24.7591	100.0%

**Table 4. FY 2002/2003 Operating Millage Rates As Adopted Per \$1,000 Of Taxable Value For Selected Florida Cities**

Jacksonville*	10.165
Miami	8.8500
Hialeah	7.5280
Miami Beach	7.2990
St. Petersburg	7.1400
Hollywood	6.9163
Tampa	6.5390
Clearwater	5.7530
Orlando	5.6916
Gainesville	4.9416
<b>Fort Lauderdale</b>	<b>4.8472</b>
Pembroke Pines	4.5990
Coral Springs	3.8715
Tallahassee**	3.2000

\* Jacksonville, which is consolidated with Duval County, may levy up to \$20 per \$1,000 of value.

\*\* Tallahassee operates its own power company. Revenues from that operation heavily subsidize their general fund.

**Table 5. Broward County Cities - Population and Millage Rates**

<u>City</u>	<u>Population</u>	<u>Rank</u>	FY 2002/2003		<u>Fire Fee</u>
			<u>Operating</u>	<u>Millage</u>	
Pembroke Park	6,299	26	8.5000	1	n/a
Hollywood	139,357	2	6.9163	2	\$65.00
Miramar	72,739	9	6.8700	3	n/a
Margate	53,909	13	6.8600	4	\$62.00
Hallandale Beach	34,282	16	6.7480	5	\$30.35
Sea Ranch Lakes	1,392	29	6.5000	6	n/a
Dania	20,061	21	6.3900	7	\$87.00
Deerfield Beach	64,583	10	6.3819	8	\$49.00
Lazy Lake Village	38	30	6.3312	9	n/a
Sunrise	85,779	5	6.2500	10	\$66.50
Cooper City	27,939	20	6.1870	11	\$53.61
Wilton Manors	12,697	23	6.1005	12	\$88.54
Tamarac	55,588	12	5.9999	13	\$60.00
Oakland Park	30,966	19	5.9715	14	\$101.00
Lauderhill	57,585	11	5.8200	15	\$98.00
Lauderdale Lakes	31,705	18	5.7924	16	\$207.05
North Lauderdale	32,264	17	5.6792	17	\$169.00
Davie	75,720	8	5.1086	18	\$38.50
Coconut Creek	43,566	15	5.0959	19	\$53.82
<b>FORT LAUDERDALE</b>	<b>167,000</b>	<b>1</b>	<b>4.8472</b>	<b>20</b>	<b>\$42.00</b>
Lauderdale-by-the Sea	2,563	27	4.7000	21	\$65.00
Pembroke Pines	137,427	3	4.5990	22	\$74.98
Parkland	13,835	22	4.1000	23	n/a
Pompano Beach	78,191	7	4.0877	24	\$75.00
Hillsboro Beach	2,163	28	4.0380	25	n/a
Plantation	82,934	6	4.0000	26	n/a
Coral Springs	117,549	4	3.8715	27	\$71.87
Lighthouse Point	10,767	24	3.7362	28	\$54.85
Southwest Ranches	8,243	25	3.0000	29	\$148.00
Weston	49,286	14	1.5235	30	\$190.98

On pages 36 and 37, a graphic comparison is provided for Fort Lauderdale and similar size communities showing trends in the rates and property values.

**Franchise Fees** - Franchise fees are payments made by Florida Power and Light (FPL) and Peoples Gas for the privilege of constructing upon and operating within property owned by the City. The basis for the fees is provided for in long-term agreements, which do not expire for several years. FPL, which is projected to pay 97% percent of the \$11,800,000 estimated, remits 6 percent of its gross revenue derived from accounts within the City limits, less property tax and

minor fees previously paid to the City. The projection for FY 2003/2004 reflects a 6.5% decrease from the current year's budget due to the slow economy.

Utility Taxes - The City levies a 10 percent utility tax on electric, gas, and water utility bills for customers within the City. The largest source for this revenue category is the State communications services tax which replaces former City utility and franchise fees on telephone and cable services. The tax represents 50% of the projected revenue based upon estimates from the Florida Department of Revenue. FPL comprises 40% of the total. Water utility taxes are anticipated to increase due to the proposed water rate increase.

Charges for Services - This is associated with revenue received from users of specific services, including fees for police, building inspection, planning, and docks as well as parks and recreation. Parking at the War Memorial is being proposed to increase by \$3.00. Parking at other city locations is also anticipated to increase.

License and Permit Fees - License and permit fees include occupational licenses issued to authorize businesses to operate within the City limits, and development permits issued to authorize building and construction within the City limits. While we are estimating to bring in more permit revenue this year than was budgeted, we do not anticipate that trend to continue into the next fiscal year. Development permits will probably reflect a different mix than the large projects of recent years. Smaller projects will require at least as much staff review time as larger ones.

Intergovernmental Revenue - This revenue source is comprised of recurring State and County-shared revenue. The State of Florida shares motor fuel, alcoholic beverage license, and sales tax revenue with local government on the basis of population. Broward County provides gasoline and occupational license revenue. The revenue overall is projected to drop about 5% primarily due to declines in state-shared sales tax revenue, which has been affected by the national and state economic conditions.

Fines and Forfeitures - This revenue category includes fines for traffic and other City Code violations. The revenue source has been stable but not growing. This category represents less than one percent of all General Fund resources. The Police Department will be exploring the feasibility of other potential revenue sources such as the possibility of requiring an alarm registration fee for alarm owners and an increase in the fee for responses to false alarms.

Miscellaneous Revenue - This revenue source includes interest earnings, rents, the special assessment for fire-rescue, and interfund charges. The investment market has declined sharply and next year's projection is slated to decrease about 50%. The Fire assessment, which appears as a non-ad valorem charge on the tax bill, is proposed to increase from \$42 per household to \$63 per residential unit as planned in the City's adopted five-year assessment plan.

Non-Revenues - Non-revenues consist of the working capital reserve, prior year balance, and transfers from other funds. The working capital reserve was created in FY 1993/1994 to provide additional protection against economic downturns and has been tapped to address the current year's drop in revenue. It is proposed for a \$2 million level in FY 2004. The prior year balance represents available funds from the current year to fund next year's budget. The FY 2002/2003 amount of \$5,218,652 differs from the budgeted amount (\$7,456,773) in that the estimate reflects encumbrances incurred in the previous year which were outstanding at September 30, 2002

offset by a lower balance available after the final closing of the books from the previous fiscal year.

### **GENERAL FUND**

**Table 6. Expenditure Summary By Department**

<b><u>Resources Allocated</u></b>	<b><u>FY 2002/2003 Original Budget</u></b>	<b><u>FY 2002/2003 Estimated Actual</u></b>	<b><u>FY 2003/2004 Proposed Budget</u></b>
Administrative Services	\$ 8,670,802	8,856,954	9,423,965
City Attorney	2,330,288	2,269,112	2,674,438
City Clerk	1,097,506	1,313,883	951,098
City Commission	259,942	260,250	253,381
City Manager	3,367,410	3,391,473	2,880,124
Community & Economic Development	6,277,219	6,166,013	6,187,873
Finance	3,733,937	3,648,395	3,840,230
Fire-Rescue	40,176,777	42,931,975	46,189,599
Office of Professional Standards	-	-	475,803
Parks and Recreation	29,378,339	30,431,167	27,050,896
Police	68,639,477	71,818,415	72,563,217
Public Services	21,511,490	21,693,210	21,861,155
Other General Government	2,425,152	1,035,363	411,390
Debt Service	373,650	435,463	514,783
Contingencies	1,835,000	100,000	1,000,000
Transfers Out	14,521,039	13,462,254	15,583,317
Working Capital Reserve	1,500,000	-	2,000,000
Year End Balance	-	50,056	-
<b>Total Resources Allocated</b>	<b>206,098,028</b>	<b>207,863,903</b>	<b>213,861,269</b>

It should be noted that in addition to the changes listed below, each department has made significant reductions that are too numerous to mention, in order to comply with the budget guidelines for this next fiscal year, including holding open vacancies in FY 2002/2003 to generate savings. Program highlights include:

Administrative Services – Increases in this budget include additional crossing guard services for Arthur Ashe Middle School and Dillard Elementary and to fund their CPI contract increase for a total of \$57,000.

City Attorney's Office – The proposed budget includes \$43,000 for new office furnishings, equipment and partitions, as well as nine months of funding for a new Assistant City Attorney III for \$102,000 and six months of funding for a new Legal Secretary for \$55,000.



City Clerk – The recommended budget is lower than the past year due to not having to fund elections. The temporary Secretary that was partially funded in FY 2002/2003 for the elections has been deleted.

City Manager's Office – The proposed budget provides for freezing for a full year a vacant Administrative Secretary position for \$60,000. The Office of Professional Standards, which has been a division of the City Manager's Department, will now become a separate department.

Community and Economic Development – Three vacant Code positions have been frozen for a total savings of \$170,000 and \$55,000 for the Chamber of Commerce contract has been deleted.

Finance – The proposed budget for the General Fund continues to include the freezing of a vacant Accounting Clerk for \$28,000.

Fire-Rescue – An initial debt service payment of \$55,000 is being added for the purchase of Self Contained Breathing Apparatus and defibrillators, \$300,000 is added for new fire vehicles replacement charges, \$170,000 for bunker gear, \$175,000 for mobile data equipment, \$90,000 for an electronic reporting system, \$100,000 for a Receptionist and utility charges for the new fire station, \$70,000 for stretchers, \$65,000 for 11 months of funding for the Domestic Emergency Coordinator that was previously grant funded, \$36,000 for an increase in medical service, and \$25,000 for new Personal Aircraft Firefighting Proximity Protection gear. All of the above will be funded as a result of the increase in the Fire Special Assessment fee. The Domestic Emergency Secretary position has been frozen. The other major change to this department is the transfer of the beach lifeguard function from Parks and Recreation for a gain of \$1,800,000.

Office of Professional Standards – This Office was established in FY2002/2003 within the City Manager's Department. For FY 2003/2004 it will be become a department of it's own.

Parks and Recreation – The beach lifeguards have been transferred to the Fire-Rescue Department for a savings of \$1,800,000. Many positions, part and full time, have been frozen for a savings of over \$660,000 which will impact service levels throughout the Department. The Stadium will close after Spring Training and those staff will be reallocated. The Sunrise And Fort Lauderdale pools will be closed unless the School Board chooses to operate them and mowing of the medians will be reduced from a 7 or 10 day schedule to a 10 or 15 day frequency.

Police – The mounted patrol is being eliminated and those officers reassigned for a savings of \$460,000, and freezing vacancies as a result of the DROP will see a \$920,000 savings.

Public Services – This is another Department heavily impacted by the freezing of positions. These freezes, all vacant, include two Assistant City Engineers (one for three months only), an Engineering Assistant for three months, three other engineering positions, an Administrative Aide, an Administrative Assistant II, maintenance positions, a Planner II, a Secretary I and a Project Engineer for 3 months for a total savings of \$658,000. In addition a vacant Community Planning Director will be eliminated for another savings of \$90,000.

Other General Government - This category includes items that are considered a citywide expenditure such as the General Fund portion of retiree health benefits, telecommunications, tuition reimbursements, and disability health benefits. The Commission has in the past approved funding for Area Agency on Aging for \$39,000 and Family Central for \$40,000. Those funds are

included here should the decision be made to continue funding them. Other requests may be considered during the year and would be funded from contingencies. A minimum amount of \$50,000 has been set up here to fund emergency computer replacement needs since those funds have been deleted from the individual departments as a budget savings need. The Police Department, however, will have access to an additional \$700,000 for their computer replacement needs that have also been placed in this account. This will save over \$200,000. Similarly, all funding for conferences, schools, meetings, memberships, and dues has been deleted from the operating departments with the exception of those areas that receive reimbursements for these expenses. An amount of \$437,000 has been placed here to be allocated for those employees who have mandatory requirements to obtain professional certification credits throughout the year. This has enabled the City to save over \$500,000 in these categories next year. A negative \$2.4 million has been placed here to reflect salary savings.

**Transfers** - A transfer is an interfund transaction. Transfers out of the General Fund include resources for debt service (principal and interest) payments, contributions to the capital improvement program, and grant matching dollars. The major change in this request is a \$2 million transfer to the Insurance Fund for deficit reduction associated with the self-insured health plan for general, confidential and management employees.

**Table 7. General Fund Proposed Transfers**

	FY 2002/2003 Original <u>Budget</u>	FY 2002/2003 Estimated <u>Actual</u>	FY 2003/2004 Proposed <u>Budget</u>
<b>TRANSFERS IN</b>			
CRA	466,110	447,930	606,372
Law Enforcement Trust	-	168,679	-
General Capital Projects	-	14,500	-
Grants	-	150,000	-
Parking	-	75,000	425,000
Vehicle Rental	-	120,000	138,000-
<b>Total Transfers In</b>	\$ <u>466,110</u>	<u>976,109</u>	<u>1,169,372</u>
<b>TRANSFERS OUT</b>			
CRA	2,065,114	1,110,307	1,706,627
Miscellaneous Grants	112,240	118,065	100,000
General Obligation Bonds	6,582,932	6,545,077	6,449,968
Sunshine State	177,478	177,478	794,038
Excise Tax Bonds	2,762,091	2,778,263	2,443,463
General Capital Projects	2,539,621	2,398,200	2,300,000
Parking	127,129	127,129	127,000
Self Insurance	-	-	2,000,000
Central Services	29,157	29,157	30,000
Vehicle Rental	125,277	178,578	125,000
<b>Total Transfers Out</b>	\$ <u>14,521,039</u>	<u>13,462,254</u>	<u>16,406,096</u>

Contingencies – The purpose of contingencies is to provide funding for unanticipated demands after budget adoption. The base amount is \$1.5 million.

Year-End Balance/Working Capital - Savings in the current fiscal year (revenues minus expenditures) represent a significant resource for funding future budgetary requirements. The City has traditionally appropriated all identified resources for service delivery except for working capital reserve which is proposed to be \$2.3 million for FY 2002/2003. This represents a \$300,000 increase in order to maintain a responsible reserve for fiscal stability.

### SANITATION FUND

The Sanitation Fund provides the City with residential household garbage and yard waste collection, the operation of a trash transfer station, lot clearing, bulk trash collections, recycling and street cleaning services. Since the implementation of new service levels in early FY 1998/1999, we have continued to maximize the separation of clean yard waste in our programs resulting in a diversion of over 39,000 tons in FY 01/02. These service levels continue to work well with both our existing customers and our newer customers who joined the City as a result of annexation.

The remediation of the old Wingate Landfill and Incinerator site is finalized and based on the agreements between the City, other Potential Responsible Parties and the Environmental Protection Agency, continues to be financed with the 6% rate increase approved by the City Commission for this purpose in April 1995.

The FY 2003/2004 proposed budget for Sanitation is \$21,293,839 a decrease from the \$20,783,776 approved FY 2002/2003 budget. Even with this decrease it is necessary to recommend a 5% rate increase, the first one in the Sanitation Fund since October 2000. This will produce approximately \$700,000 in additional annual revenue. At the same time it is recommended to increase the gate fee at the Transfer Station from \$10 to \$15. We currently collect approximately \$500,000 in annual revenue at the Transfer Station with an annual operating cost of just over \$2,500,000. This increase will produce an additional \$250,000 in revenue. Staff will explore options for the Transfer Station including the possibility of closing it. With these revenue increases the City will be in compliance with the covenants of the Sanitation Revenue Bonds which require the net revenues to be at least equal to 135% of the principal and interest requirements for each fiscal year.

### WATER AND SEWER FUND

The City of Fort Lauderdale supplies water and sewer services on a regional basis for over 300,000 residents of central Broward County. Areas serviced by the City's water treatment and distribution system include Fort Lauderdale, Port Everglades, Sea Ranch Lakes, Lauderdale-by-the-Sea, Oakland Park, Wilton Manors, Davie, Tamarac and portions of unincorporated Broward County.

The total FY 2003/2004 operating budget for the Water and Sewer Fund is \$42,563,340, which is an increase of \$1.5 million over the FY 2002/2003 budget. The Water and Sewer Master Plan Program is entering its third year with the first sewer projects to be online in the fall. The

WaterWorks 2011 plan calls for an inflationary (approximately 2.5 %) rate increase every year for operating budget increases. Although the operating budget is essentially the same as last year, the past two fiscal years have had increases in Pension and Health payments and the overall increases to our operating budgets have exceeded the cost of living increases used for calculating the long term financial plan of WaterWorks 2011 program. These funding levels must be maintained to insure the best bond rating possible from the bonding agencies, which will then guarantee the best interest rates for future bonds required to fund the program. Therefore an additional 2.5% rate increase (for a total of 5%) is needed to insure the financial stability of the program.

The impact of a 5.0% rate increase on a residential customer using 10,000 gallons of water monthly amounts to \$2.71 illustrated as follows:

2.5% Effect on Water and Sewer Rates

<u>5/8 inch meter</u>	<u>Old Rate</u>	<u>New Rate</u>	<u>Increase</u>
Water Fixed Charge	\$ 3.03	\$ 3.18	\$ 0.15
Water Commodity			
0-3,000 gals	0.99	1.04	0.05
4-7,000	1.70	1.79	0.09
> 8,000	2.51	2.64	0.13
Sewer Fixed Charge	3.53	3.71	0.18
Sewer Commodity			
0-3,000 gals	2.30	2.42	0.12
> 4,000	3.19	3.35	0.16

2.5% Effect on Average Customer (10,000 gallons/month)

<u>5/8 inch meter</u>	<u>Old Rate</u>	<u>New Rate</u>	<u>Increase</u>
Water Charge	\$20.33	\$21.38	\$ 1.05
Sewer Charge	32.76	34.42	1.66
Total	\$53.09	\$55.80	\$ 2.71

CENTRAL REGIONAL WASTEWATER SYSTEM FUND

The City of Fort Lauderdale, through Large User Agreements, operates the Central Wastewater Region to provide treatment services for Fort Lauderdale, Oakland Park, Wilton Manors, Port Everglades, and parts of Tamarac. These agreements, necessitated by federal funding requirements, establish the methodology for setting rates to large users. The City Commission establishes a billing rate based upon estimated expenses for the coming fiscal year. At the close of each fiscal year, the fund is audited and the actual rate determined. If necessary, lump sum rebates or charges are made to adjust the amounts paid during the year. In the past, the rate calculated at year-end has been less than the budgeted rate resulting in rebates instead of charges.

The FY 2003/2004 operating budget for the Central Regional Wastewater System is \$9,146,623 an increase of \$715,160, which translates to a 8% increase over the FY 2002/2003 budget. A meeting of the Wastewater Large Users Committee will be held in August to set recommended rates for FY 2003/2004. The current rate is \$0.75 per 1,000 gallons of wastewater treated.

### STORMWATER MANAGEMENT SYSTEM FUND

The City's Stormwater Management program is entering its twelfth year of operation. Revenues collected are used for operating expenses and capital improvements directly related to the management of stormwater, including improvements designed to increase water quality in the City's waterways. Stormwater capital funds were used, for example, to fund those improvements in the Executive Airport/Fiveash Wellfield area, which are directly related to water quality. The FY 2003/2004 Stormwater operating budget is \$2,626,398, which is the same as the FY 2002/2003 budget. However, we have been spending down the reserves in the Stormwater Fund for capital projects and we recommend a 5% rate increase. This rate increase would slow down, but not stop the spending down of the reserves.

Billing will be based on the following rate schedule:

- Residential property with three units or less will be billed \$2.47 per month (\$0.12 per month increase).
- Commercial and industrial properties as well as multifamily residential with four units or more will be billed \$25.12 per acre per month (\$1.20 per acre per month increase).
- Property with low runoff characteristics, such as vacant land, parks and wellfields will be billed \$7.96 per acre per month (\$0.38 per acre per month increase).

### PARKING SERVICES FUND

The City's parking system provides approximately 9,214 parking spaces located in four parking garages and 33 parking lots, as well as on-street parking. The FY 2003/2004 Parking Services operating budget is \$7,855,730, an increase of \$787,194 or 1% from the FY 2002/2003 budget. The Parking Enforcement component of the Parking Fund is now presented in the Police Department budget for FY 2003/2004.

Negotiations are continuing for the construction of 1,000 public parking spaces in three garage structures as part of the proposed Palazzo Project to be located at the existing Las Olas City Intracoastal parking lot. Metered public parking is also being explored for the City's planned Aquatic Center complex and, in addition, Parking is looking at a possible partnership with the First Baptist Church in downtown Fort Lauderdale.

To reduce the turnover time for citation payments and to create more customer friendly payment alternatives, the Parking Services Division implemented the City's first Internet-based credit card payment option that has proven to be very popular with customers. In the first four months of operation this year, 2,500 citations were paid over the Internet. Parking Services also expects to implement an Interactive Voice Response (IVR) system for citation payments during FY 2003/2004. Recently, Parking Services conducted and completed the first citywide "Parking Rate Study" for the City since 1981. The recommendations will be implemented by the end of calendar year 2003, once the Commission gives its final approval of the ordinance changes in July, 2003.

Recapitalization work is underway at the City Park Garage and the City Park Garage Mall area. This work commenced on September 30, 2002 and is expected to take approximately 12 to 18 months to complete. Also, recapitalization work has begun at the City Hall garage and should be completed before calendar year ending 2003.

### AIRPORT FUND

The Executive Airport Division of the Community and Economic Development Department develops, operates and promotes Fort Lauderdale Executive Airport and Industrial Airpark, the Downtown Heliport, and Foreign-Trade Zone #241. The Airport is self-sustaining, with revenue generated by land leases and fuel flowage fees. The Division administers 47 land leases for both aviation-related and Industrial Airpark land on the 1,200-acre property.

The FY 2003/2004 Airport operating budget is \$4,482,890, which is no change from the FY 2002/2003 budget.

Fort Lauderdale Executive Airport continues to play a key role in the City of Fort Lauderdale's economic development efforts by offering the types of facilities and amenities essential to business travelers. Executive Airport is unique in the Southeast in that it offers a 24-hour FAA Air Traffic Control Tower, an Instrument Landing System, a 6,000-foot runway, Aircraft Rescue and Fire Fighting services, U.S. Customs, 24-hour security and a police substation on the property.

This award-winning Airport is home to over 700 aircraft, including 110 jets and 42 helicopters, more than any other airport in the Southeastern United States. Six Fixed Base Operators provide a full spectrum of services, including fueling, avionics, maintenance, charters, aircraft sales and leasing, and air ambulance. Eighty-six percent of the over 10.8 million gallons of fuel pumped at the Airport in 2002 was jet fuel. The total gallons pumped in 2002 increased by one million gallons over the total pumped in 2001.

A number of Capital Improvement Projects are under development to enable the Airport to be operated in a safe and efficient manner. The projects include: \$3 million Phase III security enhancements; construction of the \$2.8 million Aircraft Rescue and Fire Fighting/ Emergency Operations Center/Fire Station #88 facility; \$2 million rehabilitation of Runway 8/26, and \$200,000 for installation of identification and directional signage around the airport roadways and entrances.

The Airport recently celebrated the one-year anniversary of the elevated Downtown Heliport, which provides a vital transportation link to the City's Central Business District. The new facility offers one landing and one parking position and a fully furnished lobby. The Downtown Heliport is a convenient option to surface transportation for people traveling from Miami, West Palm Beach, and as far away as Orlando and Tampa.

As a means of continuing to promote economic development opportunities in the area, the entire Airport and six other sites have been designated as Foreign-Trade Zone #241. This designation will help Airport tenants conducting international business to defer, reduce, or even eliminate costly duties or excise taxes, thus making the tenants financially stronger and more competitive.

The Airport's mission is to attract business to the area and help those businesses prosper while being a benefit to the community. As part of that mission, the Airport Division will continue to maintain the airport in a way to provide the facilities necessary for the safe operation of aircraft using the Airport. In addition, the Airport Division will also maintain the new Downtown Helistop facility in a similar manner as well as actively market and promote the use of the facility and the Downtown Fort Lauderdale Business District.

#### SUNRISE KEY NEIGHBORHOOD IMPROVEMENT DISTRICT

In accordance with State Statute regarding safe neighborhood districts, the following budget is based upon a millage rate of 0.75 mills.

Insurance	\$ 4,500
Accounting, Audit & Administration	4,200
Vehicle Expenses	4,200
Repair and Maintenance	2,500
Security	26,000
Landscaping/Pest Control	2,400
Contingencies	<u>1,200</u>
Total	\$45,000

# **SCHEDULES**



City of Fort Lauderdale  
Proposed All Funds Operating Budget  
Fiscal Year 2003/2004

Schedule A

Estimated Revenues and Other Resources Available:		General Fund	Community Redevelopment	Sunrise Key	Debt Service Funds	Sanitation	Water and Sewer	Stormwater	Parking System	Airport	Total Operating Funds
Projected Cash Balances Brought Forward:											
Prior Year Carryforward (Balances)	\$	50,056	-	157,271	-	1,624,988	8,188,754	3,240,172	(1,144,038)	8,749,441	20,866,644
Required Reserves - Beginning		-	165,304	-	637,949	712,190	2,500,000	-	1,497,340	-	5,512,783
Total Cash Balances Brought Forward	\$	50,056	165,304	157,271	637,949	2,337,178	10,688,754	3,240,172	353,302	8,749,441	26,379,427
Estimated Revenues:											
Taxes:	Millage/\$1,000										
Ad Valorem Taxes - Operating	4.9523	86,602,570	-	-	-	-	-	-	-	-	86,602,570
Ad Valorem Taxes - 1987/92/98 Bonds	0.2194	3,841,686	-	-	-	-	-	-	-	-	3,841,686
Ad Valorem Taxes - 1997/2002 Bonds	0.1488	2,608,282	-	-	-	-	-	-	-	-	2,608,282
Ad Valorem Taxes - Sunrise Key	0.7500	-	-	42,368	-	-	-	-	-	-	42,368
Franchise Fees		12,120,000	-	-	-	-	-	-	-	-	12,120,000
Utility Service Taxes		36,335,000	-	-	-	-	-	-	-	-	36,335,000
Licenses and Permits		8,334,938	-	-	-	-	-	-	-	-	8,334,938
Intergovernmental		15,635,000	2,769,325	-	-	-	-	-	-	-	18,404,325
Charges for Services		15,733,058	79,323	-	-	20,940,340	68,346,387	3,316,500	6,150,350	1,682,524	116,248,482
Fines and Forfeitures		2,492,200	-	-	-	-	-	-	3,053,000	-	5,545,200
Other		28,939,107	286,007	-	26,500	1,005,000	4,478,902	75,000	227,500	3,113,078	38,151,094
Total Estimated Revenues	\$	212,641,841	3,134,655	42,368	26,500	21,945,340	72,825,289	3,391,500	9,430,850	4,795,602	328,233,945
Estimated Transfers and Other Sources	\$	1,169,372	2,310,827	-	15,615,794	-	-	-	127,129	-	19,223,122
Total Resources Available	\$	213,861,269	5,610,786	199,639	16,280,243	24,282,518	83,514,043	6,631,672	9,911,281	13,545,043	373,836,494
Appropriations and Other Resources Allocated:											
Adopted Appropriations by Department:											
Administrative Services	\$	9,423,965	-	-	-	-	-	-	6,635,614	-	16,059,579
City Attorney		2,674,438	-	-	-	-	-	-	-	-	2,674,438
City Clerk		951,098	-	-	-	-	-	-	-	-	951,098
City Commission		253,381	-	-	-	-	-	-	-	-	253,381
City Manager		2,880,124	138,875	-	-	-	-	-	-	-	3,018,999
Community & Economic Development		6,187,873	1,359,940	-	-	-	-	-	-	4,481,768	12,029,581
Finance		3,840,230	-	-	-	-	-	-	-	-	3,840,230
Fire-Rescue		46,189,599	-	-	-	-	-	-	-	-	46,189,599
Office of Professional Standards		475,803	-	-	-	-	-	-	-	-	475,803
Parks and Recreation		27,050,896	-	-	-	-	-	-	-	-	27,050,896
Police		72,563,217	-	-	-	-	-	-	1,220,116	-	73,783,333
Public Services		21,861,155	-	-	-	21,293,839	51,709,963	2,699,976	-	-	97,564,933
Other General Government		411,390	-	43,800	-	-	-	-	-	-	455,190
Debt Service		514,783	92,500	-	15,782,775	546,528	5,574,874	-	1,348,900	-	23,860,360
Total Appropriations for Operating Expenditures	\$	195,277,952	1,591,315	43,800	15,782,775	21,840,367	57,284,837	2,699,976	9,204,630	4,481,768	308,207,420
Other Resources Allocated:											
Contingencies		1,000,000	-	1,200	-	-	-	-	-	-	1,001,200
Required Transfers Out		11,724,096	2,306,200	-	-	-	-	-	-	-	14,030,296
Discretionary Transfers Out		1,559,221	606,372	-	-	-	-	-	604,200	-	2,769,793
Capital Transfers Out		2,300,000	941,595	-	-	-	13,000,000	1,340,000	300,000	100,000	17,981,595
Total Other Resources Allocated	\$	16,583,317	3,854,167	1,200	-	-	13,000,000	1,340,000	904,200	100,000	35,782,884
Projected Balances and Reserves:											
Anticipated Year End Balance		2,000,000	-	154,639	-	1,565,733	10,304,249	2,591,696	(1,694,889)	8,963,275	23,884,703
Required Reserves - Ending		-	165,304	-	497,468	876,418	2,924,957	-	1,497,340	-	5,961,487
Total Balances and Reserves		2,000,000	165,304	154,639	497,468	2,442,151	13,229,206	2,591,696	(197,549)	8,963,275	29,846,190
Total Resources Allocated	\$	213,861,269	5,610,786	199,639	16,280,243	24,282,518	83,514,043	6,631,672	9,911,281	13,545,043	373,836,494

## Schedule B

### SANITATION FUND

RESOURCES AVAILABLE	FY 2001/2002 ACTUAL	FY 2002/2003 ORIG. BUDGET	FY 2002/2003 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	PROPOSED FY 2003/2004 BUDGET	FY 2003/2004 % Change Increase (Decrease)
Revenues:						
Charges for Services	\$ 17,896,619	19,463,440	19,362,253	(101,187)	20,940,340	8%
Miscellaneous Revenue	1,375,325	1,008,438	1,010,845	2,407	1,005,000	(0%)
<i>Total Revenues</i>	<u>19,271,944</u>	<u>20,471,878</u>	<u>20,373,098</u>	<u>(98,780)</u>	<u>21,945,340</u>	<u>7%</u>
Other Financial Resources:						
Reserves	363,468	540,004	548,290	8,286	712,190	32%
Prior Year Operating Balance	1,958,385	1,082,898	2,123,229	1,040,331	1,624,988	50%
<i>Total Other Financial Resources</i>	<u>2,321,853</u>	<u>1,622,902</u>	<u>2,671,519</u>	<u>1,048,617</u>	<u>2,337,178</u>	<u>44%</u>
<i>Total Resources Available</i>	<u>\$ 21,593,797</u>	<u>22,094,780</u>	<u>23,044,617</u>	<u>949,837</u>	<u>24,282,518</u>	<u>10%</u>
RESOURCES ALLOCATED						
Expenses:						
Salaries and Wages	\$ 3,031,322	3,202,393	3,075,252	(127,141)	3,286,731	3%
Fringe Benefits	992,323	1,305,287	1,277,649	(27,638)	1,622,783	24%
Services/Materials	10,703,212	12,779,145	12,349,975	(429,170)	12,148,120	(5%)
Other Operating Expenses	3,552,066	3,398,291	3,303,498	(94,793)	4,147,316	22%
Capital Outlay	32,167	-	7,756	7,756	-	-
Debt Service	544,213	545,556	545,537	(19)	546,528	0%
Non-Operating Expenditures	66,975	98,660	97,772	(888)	88,889	(10%)
<i>Total Expenses</i>	<u>18,922,278</u>	<u>21,329,332</u>	<u>20,657,439</u>	<u>(671,893)</u>	<u>21,840,367</u>	<u>2%</u>
Other Financial Uses:						
Year End Balance	2,123,229	-	1,624,988	1,624,988	1,565,733	-
Transfer to Vehicle Rental Fund	-	-	-	-	-	-
Transfer to Insurance Fund	-	-	-	-	-	-
Transfer to CIP	-	50,000	50,000	-	-	-
Reserves	548,290	715,448	712,190	(3,258)	876,418	22%
<i>Total Other Financial Uses</i>	<u>2,671,519</u>	<u>765,448</u>	<u>2,387,178</u>	<u>1,621,730</u>	<u>2,442,151</u>	<u>219%</u>
<i>Total Resources Allocated</i>	<u>\$ 21,593,797</u>	<u>22,094,780</u>	<u>23,044,617</u>	<u>949,837</u>	<u>24,282,518</u>	<u>10%</u>

## Schedule C

### WATER AND SEWER FUND

RESOURCES AVAILABLE	FY 2001/2002 ACTUAL	FY 2002/2003 ORIG. BUDGET	FY 2002/2003 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	PROPOSED FY 2003/2004 BUDGET	FY 2003/2004 % Change Increase (Decrease)
Revenues:						
Charges for Services	\$ 52,606,669	54,054,822	54,697,446	642,624	57,208,800	6%
Intergovernmental	-	-	-	-	-	
Miscellaneous Revenues	4,170,507	2,037,839	3,810,688	1,772,849	4,353,402	114%
<i>Total Revenues</i>	<u>56,777,176</u>	<u>56,092,661</u>	<u>58,508,134</u>	<u>2,415,473</u>	<u>61,562,202</u>	<u>10%</u>
Other Financial Resources:						
Prior Year Operating Balance	12,108,412	1,405,850	4,511,845	3,105,995	8,074,343	474%
Transfer In	-	-	-	-	-	0%
Reserves	2,500,000	2,500,000	2,500,000	-	2,500,000	0%
<i>Total Other Financial Resources</i>	<u>14,608,412</u>	<u>3,905,850</u>	<u>7,011,845</u>	<u>3,105,995</u>	<u>10,574,343</u>	<u>171%</u>
<i>Total Resources Available</i>	<u>\$ 71,385,588</u>	<u>59,998,511</u>	<u>65,519,979</u>	<u>5,521,468</u>	<u>72,136,545</u>	<u>20%</u>
RESOURCES ALLOCATED						
Expenses:						
Salaries and Wages	\$ 13,289,234	14,387,992	13,319,485	(1,068,507)	14,995,735	4%
Fringe Benefits	4,020,585	5,271,534	5,092,729	(178,805)	6,299,492	20%
Services/Materials	10,520,574	10,253,673	10,307,556	53,883	9,936,891	(3%)
Other Operating Expenses	9,842,932	9,838,097	9,702,461	(135,636)	10,154,272	3%
Non-Operating Expenditures	1,608,198	241,686	823,084	581,398	257,005	6%
Capital Outlay	306,098	1,110,482	1,133,567	23,085	919,945	(17%)
Debt Service	-	5,820,704	2,725,732	(3,094,972)	4,905,629	-
<i>Total Expenses</i>	<u>39,587,621</u>	<u>46,924,168</u>	<u>43,104,614</u>	<u>(3,819,554)</u>	<u>47,468,969</u>	<u>1%</u>
Other Financial Uses:						
Year End Balance	4,511,845	-	8,074,343	8,074,343	10,167,576	-
Required Reserves	2,500,000	2,500,000	2,500,000	-	2,500,000	0%
Transfers Out	24,786,122	10,574,343	11,841,022	1,266,679	12,000,000	13%
<i>Total Other Financial Uses</i>	<u>31,797,967</u>	<u>13,074,343</u>	<u>22,415,365</u>	<u>9,341,022</u>	<u>24,667,576</u>	<u>89%</u>
<i>Total Resources Allocated</i>	<u>\$ 71,385,588</u>	<u>59,998,511</u>	<u>65,519,979</u>	<u>5,521,468</u>	<u>72,136,545</u>	<u>20%</u>

## Schedule D

### CENTRAL REGIONAL WASTEWATER SYSTEM FUND

RESOURCES AVAILABLE	FY 2001/2002 ACTUAL	FY 2002/2003 ORIG. BUDGET	FY 2002/2003 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	PROPOSED FY 2003/2004 BUDGET	FY 2003/2004 % Change Increase (Decrease)
Revenues:						
Charges for Services	\$ 10,400,376	10,418,294	9,537,704	(880,590)	11,137,587	7%
Miscellaneous Revenue	320,045	250,500	151,088	(99,412)	125,500	(50%)
<i>Total Revenues</i>	<u>10,720,421</u>	<u>10,668,794</u>	<u>9,688,792</u>	<u>(980,002)</u>	<u>11,263,087</u>	<u>6%</u>
Other Financial Resources:						
Prior Year Operating Balance	(2,010,976)	(150,726)	(55,511)	95,215	114,411	(176%)
Transfer In	-	-	-	-	-	-
Reserve for Debt Service	-	-	-	-	-	-
Replacement Account	942,296	1,148,568	1,148,568	-	-	(100%)
<i>Total Other Financial Resources</i>	<u>(1,068,680)</u>	<u>997,842</u>	<u>1,093,057</u>	<u>95,215</u>	<u>114,411</u>	<u>(89%)</u>
<i>Total Resources Available</i>	<u>\$ 9,651,741</u>	<u>11,666,636</u>	<u>10,781,849</u>	<u>(884,787)</u>	<u>11,377,498</u>	<u>(2%)</u>
RESOURCES ALLOCATED						
Expenses:						
Salaries & Wages	\$ 1,614,808	1,696,706	1,588,094	(108,612)	1,713,819	1%
Fringe Benefits	504,012	639,177	581,910	(57,267)	810,831	27%
Services/Materials	3,690,480	4,741,164	4,409,524	(331,640)	5,187,808	9%
Other Operating Expenditures	1,078,064	1,354,416	1,318,298	(36,118)	1,432,076	6%
Non-Operating Expenditures	-	-	1,053	1,053	2,089	-
Capital Outlay	-	-	8,000	8,000	-	-
Debt Service	6,320	793,733	371,855	(421,878)	669,245	-
<i>Total Expenses</i>	<u>6,893,684</u>	<u>9,225,196</u>	<u>8,278,734</u>	<u>(946,462)</u>	<u>9,815,868</u>	<u>6%</u>
Other Financial Uses:						
Year End Balance	(55,511)	-	114,411	114,411	136,673	-
Reserve for Debt Service	-	-	-	-	-	-
Replacement Capital	1,665,000	2,441,440	2,388,704	(52,736)	1,000,000	(59%)
Other Transfers Out	-	-	-	-	-	-
Replacement Account	1,148,568	-	-	-	424,957	-
<i>Total Other Financial Uses</i>	<u>2,758,057</u>	<u>2,441,440</u>	<u>2,503,115</u>	<u>61,675</u>	<u>1,561,630</u>	<u>(36%)</u>
<i>Total Resources Allocated</i>	<u>\$ 9,651,741</u>	<u>11,666,636</u>	<u>10,781,849</u>	<u>(884,787)</u>	<u>11,377,498</u>	<u>(2%)</u>

## Schedule E

### STORMWATER FUND

RESOURCES AVAILABLE	FY 2001/2002 ACTUAL	FY 2002/2003 ORIG. BUDGET	FY 2002/2003 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	PROPOSED FY 2003/2004 BUDGET	FY 2003/2004 % Change Increase (Decrease)
Revenues:						
Charges for Services	\$ 2,943,643	3,162,000	3,159,000	(3,000)	3,159,000	(0%)
Miscellaneous Revenue	575,892	280,000	59,000	(221,000)	75,000	(73%)
<i>Total Revenues</i>	<u>3,519,535</u>	<u>3,442,000</u>	<u>3,218,000</u>	<u>(224,000)</u>	<u>3,234,000</u>	<u>(6%)</u>
Other Financial Resources:						
Prior Year Operating Balance	3,950,049	3,313,085	3,974,032	660,947	3,264,345	(1%)
<i>Total Other Financial Resources</i>	<u>3,950,049</u>	<u>3,313,085</u>	<u>3,974,032</u>	<u>660,947</u>	<u>3,264,345</u>	<u>(1%)</u>
<i>Total Resources Available</i>	<u>\$ 7,469,584</u>	<u>6,755,085</u>	<u>7,192,032</u>	<u>436,947</u>	<u>6,498,345</u>	<u>(4%)</u>
RESOURCES ALLOCATED						
Expenses:						
Salaries and Wages	\$ 842,697	884,118	906,927	22,809	1,081,924	22%
Fringe Benefits	265,202	272,819	274,042	1,223	334,583	23%
Services/Materials	306,507	356,755	378,708	21,953	345,826	(3%)
Other Operating Expenses	647,393	665,822	634,624	(31,198)	699,802	5%
Non-Operating Expenditures	50,318	10,000	25,178	15,178	50,385	404%
Capital Outlay	43,435	114,500	199,750	85,250	145,824	27%
<i>Total Expenses</i>	<u>2,155,552</u>	<u>2,304,014</u>	<u>2,419,229</u>	<u>115,215</u>	<u>2,658,344</u>	<u>15%</u>
Other Financial Uses:						
Year End Balance	3,974,032	3,111,071	3,264,345	153,274	2,500,001	(20%)
Transfers	1,340,000	1,340,000	1,508,458	168,458	1,340,000	0%
<i>Total Other Financial Uses</i>	<u>5,314,032</u>	<u>4,451,071</u>	<u>4,772,803</u>	<u>321,732</u>	<u>3,840,001</u>	<u>(14%)</u>
<i>Total Resources Allocated</i>	<u>\$ 7,469,584</u>	<u>6,755,085</u>	<u>7,192,032</u>	<u>436,947</u>	<u>6,498,345</u>	<u>(4%)</u>

## Schedule F

### PARKING FUND

	FY 2001/2002 ACTUAL	FY 2002/2003 ORIG. BUDGET	FY 2002/2003 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	PROPOSED FY 2003/2004 BUDGET	FY 2003/2004 % Change Increase (Decrease)
RESOURCES AVAILABLE						
Revenues:						
Charges for Services	\$ 5,541,204	5,267,650	5,346,850	79,200	6,150,350	17%
Fines	2,036,692	2,810,000	2,863,000	53,000	3,053,000	9%
Miscellaneous	407,051	244,100	245,000	900	227,500	(7%)
<i>Total Revenues</i>	<u>7,984,947</u>	<u>8,321,750</u>	<u>8,454,850</u>	<u>133,100</u>	<u>9,430,850</u>	<u>13%</u>
Other Financial Resources:						
Transfers In	127,129	127,129	127,129	-	127,129	0%
Reserves	1,697,340	2,666,864	1,697,340	(969,524)	1,497,340	(44%)
Prior Year Operating Balance	900,349	1,997,341	348,287	(1,649,054)	(1,144,038)	(157%)
<i>Total Other Financial Resources</i>	<u>2,724,818</u>	<u>4,791,334</u>	<u>2,172,756</u>	<u>(2,618,578)</u>	<u>480,431</u>	<u>(90%)</u>
<i>Total Resources Available</i>	<u>\$ 10,709,765</u>	<u>13,113,084</u>	<u>10,627,606</u>	<u>(2,485,478)</u>	<u>9,911,281</u>	<u>(24%)</u>
RESOURCES ALLOCATED						
Expenses:						
Salaries and Wages	\$ 2,037,506	2,398,753	2,097,895	(300,858)	2,535,758	6%
Fringe Benefits	629,114	890,690	854,592	(36,098)	1,128,040	27%
Services/Materials	1,016,026	1,402,503	1,608,604	206,101	1,627,762	16%
Other Operating Expenses	1,753,686	2,027,068	2,243,239	216,171	2,274,870	12%
Debt Service	1,291,126	1,268,258	2,223,466	955,208	1,348,900	6%
Capital Outlay	473,671	349,523	342,983	(6,540)	289,300	(17%)
<i>Total Expenses</i>	<u>7,201,129</u>	<u>8,336,795</u>	<u>9,370,779</u>	<u>1,033,984</u>	<u>9,204,630</u>	<u>10%</u>
Other Financial Uses:						
Year End Balance	348,287	1,875,424	(1,144,038)	(3,019,462)	(1,694,889)	(190%)
Capital Projects	300,000	300,000	300,000	-	300,000	0%
Reserves	1,697,340	1,697,340	1,497,340	(200,000)	1,497,340	(12%)
Transfers Out	1,163,009	903,525	603,525	(300,000)	604,200	(33%)
<i>Total Other Financial Uses</i>	<u>3,508,636</u>	<u>4,776,289</u>	<u>1,256,827</u>	<u>(3,519,462)</u>	<u>706,651</u>	<u>(85%)</u>
<i>Total Resources Allocated</i>	<u>\$ 10,709,765</u>	<u>13,113,084</u>	<u>10,627,606</u>	<u>(2,485,478)</u>	<u>9,911,281</u>	<u>(24%)</u>

## Schedule G

### AIRPORT FUND

RESOURCES AVAILABLE	FY 2001/2002 ACTUAL	FY 2002/2003 ORIG. BUDGET	FY 2002/2003 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	PROPOSED FY 2003/2004 BUDGET	FY 2003/2004 % Change Increase (Decrease)
Revenues:						
Charges for Services	\$ 1,712,280	1,629,597	1,629,799	202	1,645,520	1%
Miscellaneous Revenue	3,623,249	3,452,812	3,052,337	(400,475)	3,039,469	-12%
<i>Total Revenues</i>	<u>5,335,529</u>	<u>5,082,409</u>	<u>4,682,136</u>	<u>(400,273)</u>	<u>4,684,989</u>	<u>-8%</u>
Other Financial Resources:						
Prior Year Operating Balance	2,124,751	5,453,512	3,699,961	(1,753,551)	3,149,540	-42%
<i>Total Other Financial Resources</i>	<u>2,124,751</u>	<u>5,453,512</u>	<u>3,699,961</u>	<u>(1,753,551)</u>	<u>3,149,540</u>	<u>-42%</u>
<i>Total Resources Available</i>	<u>\$ 7,460,280</u>	<u>10,535,921</u>	<u>8,382,097</u>	<u>(2,153,824)</u>	<u>7,834,529</u>	<u>-26%</u>
RESOURCES ALLOCATED						
Expenses:						
Salaries and Wages	\$ 524,581	651,795	617,102	(34,693)	669,083	3%
Fringe Benefits	154,581	187,663	183,563	(4,100)	224,119	19%
Services/Materials	1,069,352	1,468,311	1,796,162	327,851	1,422,936	(3%)
Other Operating Expenses	1,514,606	1,855,079	2,065,878	210,799	2,118,252	14%
Capital Outlay	45,504	27,200	27,200	-	48,500	78%
<i>Total Expenses</i>	<u>3,308,624</u>	<u>4,190,048</u>	<u>4,689,905</u>	<u>499,857</u>	<u>4,482,890</u>	<u>7%</u>
Other Financial Uses:						
Year End Balance	3,699,961	5,895,873	3,149,540	(2,746,333)	3,251,639	(45%)
Transfers Out	451,695	450,000	542,652	92,652	100,000	(78%)
<i>Total Other Financial Uses</i>	<u>4,151,656</u>	<u>6,345,873</u>	<u>3,692,192</u>	<u>(2,653,681)</u>	<u>3,351,639</u>	<u>(47%)</u>
<i>Total Resources Allocated</i>	<u>\$ 7,460,280</u>	<u>10,535,921</u>	<u>8,382,097</u>	<u>(2,153,824)</u>	<u>7,834,529</u>	<u>(26%)</u>

## Schedule H

### SPECIAL REVENUE FUNDS\*

RESOURCES AVAILABLE	FY 2001/2002 ACTUAL	FY 2002/2003 ORIG. BUDGET	FY 2002/2003 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	PROPOSED FY 2003/2004 BUDGET	FY 2003/2004 % Change Increase (Decrease)
Revenues:						
Taxes	\$ 74,966	81,486	75,000	(6,486)	42,368	-
Intergovernmental	1,683,795	2,168,433	2,039,357	(129,076)	2,769,325	28%
Charges for Services	74,234	79,323	79,323	-	79,323	-
Miscellaneous Revenue	323,667	355,481	349,173	(6,308)	286,007	(20%)
<i>Total Revenues</i>	<u>2,156,662</u>	<u>2,684,723</u>	<u>2,542,853</u>	<u>(141,870)</u>	<u>3,177,023</u>	<u>18%</u>
Other Financial Resources:						
Transfer from General Fund	898,072	2,065,114	1,110,307	(954,807)	1,706,627	(17%)
Transfer from Parking Fund	606,445	603,525	603,525	-	604,200	0%
Transfer from CIP Subfund	-	-	-	-	-	-
Debt Service Reserve	93,691	159,798	165,304	5,506	165,304	3%
Prior Year Operating Balance	(441,378)	99,675	296,865	197,190	157,271	58%
<i>Total Other Financial Resources</i>	<u>1,156,830</u>	<u>2,928,112</u>	<u>2,176,001</u>	<u>(752,111)</u>	<u>2,633,402</u>	<u>(10%)</u>
<i>Total Resources Available</i>	<u>\$ 3,313,492</u>	<u>5,612,835</u>	<u>4,718,854</u>	<u>(893,981)</u>	<u>5,810,425</u>	<u>4%</u>
RESOURCES ALLOCATED						
Expenses:						
Salaries and Wages	\$ 480,865	659,270	598,822	(60,448)	689,396	5%
Fringe Benefits	111,595	186,007	193,245	7,238	212,265	14%
Services/Materials	322,280	576,936	620,516	43,580	503,843	(13%)
Other Operating Expenses	74,115	116,884	218,508	101,624	134,611	15%
Debt Service	99,683	103,200	86,700	(16,500)	92,500	(10%)
Capital Outlay	11,557	5,500	2,463	(3,037)	2,500	(55%)
<i>Total Expenses</i>	<u>1,100,095</u>	<u>1,647,797</u>	<u>1,720,254</u>	<u>72,457</u>	<u>1,635,115</u>	<u>(1%)</u>
Other Financial Uses:						
Transfer to Capital Projects	660,720	1,764,537	1,392,206	(372,331)	941,595	(47%)
Transfer to Debt Service	606,379	1,384,025	835,889	(548,136)	2,306,200	67%
Transfer to Grants	-	-	-	-	-	-
Transfer to General Fund	425,000	466,110	447,930	(18,180)	606,372	30%
Transfer to Insurance Fund	59,129	-	-	-	-	-
Contingencies	-	1,200	-	(1,200)	1,200	0%
Debt Service Reserve	165,304	227,005	165,304	(61,701)	165,304	(27%)
Year End Balance	296,865	122,161	157,271	35,110	154,639	27%
<i>Total Other Financial Uses</i>	<u>2,213,397</u>	<u>3,965,038</u>	<u>2,998,600</u>	<u>(966,438)</u>	<u>4,175,310</u>	<u>5%</u>
<i>Total Resources Allocated</i>	<u>\$ 3,313,492</u>	<u>5,612,835</u>	<u>4,718,854</u>	<u>(893,981)</u>	<u>5,810,425</u>	<u>4%</u>

\*This schedule includes resources for the Beach Redevelopment Area, the NW Progresso Flagler Heights Redevelopment Area, and Sunrise Key. The intergovernmental and transfer from General Fund revenues are based upon current tax rates.



## Schedule I

### DEBT SERVICE FUNDS

RESOURCES AVAILABLE	FY 2001/2002 ACTUAL	FY 2002/2003 ORIG. BUDGET	FY 2002/2003 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	PROPOSED FY 2003/2004 BUDGET	FY 2003/2004 % Change Increase (Decrease)
Revenues:						
Interest Earnings	\$ 96,952	29,500	26,202	(3,298)	29,500	0%
<i>Total Revenues</i>	<u>96,952</u>	<u>29,500</u>	<u>26,202</u>	<u>(3,298)</u>	<u>29,500</u>	<u>0%</u>
Other Financial Resources:						
Transfer from General Fund	10,115,334	9,522,501	9,500,861	(21,640)	10,017,469	5%
Transfer from Water and Sewer	407,990	407,990	407,990	-	407,990	0%
Transfer from Central Services	103,142	140,455	140,455	-	140,455	0%
Bond Proceeds	-	150,000	-	(150,000)	-	(100%)
Transfer from CRA	606,234	1,384,025	835,889	(548,136)	2,306,200	67%
Transfer from Parking	-	-	185,000	185,000	1,250,000	
Transfer from General CIP	1,439,333	1,493,680	1,493,680	-	1,493,680	0%
Reserves	244,377	1,135,785	1,028,411	(107,374)	637,949	(44%)
<i>Total Other Financial Resources</i>	<u>12,916,410</u>	<u>14,234,436</u>	<u>13,592,286</u>	<u>(642,150)</u>	<u>16,253,743</u>	<u>14%</u>
<i>Total Resources Available</i>	<u>\$ 13,013,362</u>	<u>14,263,936</u>	<u>13,618,488</u>	<u>(645,448)</u>	<u>16,283,243</u>	<u>14%</u>
RESOURCES ALLOCATED						
Expenses:						
Debt Service	\$ 12,742,533	13,593,936	11,650,425	(1,943,511)	15,782,775	16%
<i>Total Expenses</i>	<u>12,742,533</u>	<u>13,593,936</u>	<u>11,650,425</u>	<u>(1,943,511)</u>	<u>15,782,775</u>	<u>16%</u>
Other Financial Uses:						
Transfer Out			-	-	-	
Reserves	270,829	670,000	1,968,063	1,298,063	500,468	(25%)
<i>Total Other Financial Uses</i>	<u>270,829</u>	<u>670,000</u>	<u>1,968,063</u>	<u>1,298,063</u>	<u>500,468</u>	<u>(25%)</u>
<i>Total Resources Allocated</i>	<u>\$ 13,013,362</u>	<u>14,263,936</u>	<u>13,618,488</u>	<u>(645,448)</u>	<u>16,283,243</u>	<u>14%</u>

## Schedule J

### ALL FUNDS PROPOSED TRANSFERS FISCAL YEAR 2003/2004

TRANSFERS IN	General Fund	Special Revenue	Debt Service Funds	Enterprise Funds	Internal Service Funds
Required:					
From General Fund:					
GOB 1987/92/98 Debt Service	\$ -	-	3,841,686	-	-
GOB 1997/2002 Debt Service	-	-	2,608,282	-	-
Excise Tax Debt Service:					
From General Fund	-	-	2,773,463	-	-
From Water and Sewer	-	-	407,990	-	-
Tax Increment Debt Service:					
From CRA	-	-	2,306,200	-	-
Sunshine State Debt Service:					
From General Capital Projects	-	-	1,493,680	-	-
From General Fund	-	-	794,038	-	-
From Central Services Fund	-	-	140,455	-	-
From Parking Fund (Bond Pledge)	-	604,200	-	-	-
From General Fund					
Tax Increment (Beach)	-	606,372	-	-	-
Tax Increment (NWPFH)	-	1,100,255	-	-	-
Insurance Fund	-	-	-	-	2,000,000
Discretionary:					
Beach CRA Loan Repayment	606,372	-	-	-	-
Vehical Rental	138,000	-	-	-	-
<i>Total Transfers In</i>	<u>\$ 744,372</u>	<u>2,310,827</u>	<u>14,365,794</u>	<u>-</u>	<u>2,000,000</u>

#### TRANSFERS OUT

Required:					
GOB 1987 Debt Service	\$ 3,841,686	-	-	-	-
GOB 1997 Debt Service	2,608,282	-	-	-	-
Excise Tax Debt Service	2,773,463	-	-	407,990	-
Tax Increment	1,093,114	-	-	-	-
Tax Increment Debt Service	-	2,306,200	-	-	-
Sunshine State Debt Service	794,038	-	-	-	140,455
Discretionary:					
Grant Match	100,000	-	-	-	-
Capital Improvements	2,300,000	941,595	-	12,640,000	-
General Fund	-	-	-	-	-
Community Redevelopment	972,000	-	-	604,200	-
Repayment to Vehicle Rental Fund	125,277	-	-	-	-
Repayment to General Fund	-	466,110	-	-	-
Transfer to General CIP	-	-	-	1,392,010	-
Transfer to Excise Tax Bonds	-	-	-	407,990	-
Transfer to Central Services Fund	29,157	-	-	-	-
Transfer to the Insurance Fund	2,000,000	-	-	-	-
Transfer to Parking	127,129	-	-	-	-
<i>Total Transfers Out</i>	<u>\$ 16,764,146</u>	<u>3,713,905</u>	<u>-</u>	<u>15,452,190</u>	<u>140,455</u>

Transfers in and out do not balance, since this table only includes budgeted funds. Grant, Capital Project, and Trust Funds are not appropriated in the Operating Budget and therefore transfers involving those funds account for the apparent imbalance.

## SCHEDULE K

### Changes in Authorized City Positions as Full-Time Equivalents (FTE)

	Fiscal Year 2002/2003 ADOPTED				Fiscal Year 2003/2004 Proposed			
	Permanent Full-Time	Temporary Full-Time	Temporary Part-Time	Total FTE	Permanent Full-Time	Temporary Full-Time	Temporary Part-Time	Total FTE
<b><u>GENERAL FUND:</u></b>								
Administrative Services	69.00	-	2.25	71.25	70.00	-	2.25	72.25
City Attorney	24.00	-	-	24.00	26.00	-	-	26.00
City Clerk	11.00	1	0.50	12.50	11.00	-	0.50	11.50
City Commission	5.00	-	-	5.00	5.00	-	-	5.00
City Manager	30.00	-	1.50	31.50	26.00	-	1.50	27.50
Community & Economic Development	67.00	-	1.70	68.70	67.00	-	1.70	68.70
Finance	50.00	-	-	50.00	50.00	-	-	50.00
Fire-Rescue	410.00	-	0.50	410.50	441.00	-	6.70	447.70
Office of Professional Standards	-	-	-	-	4.00	-	-	4.00
Parks & Recreation	298.00	1.00	130.00	429.00	270.00	1.00	123.80	394.80
Police	746.00	-	1.25	747.25	746.00	-	1.25	747.25
Public Services	240.00	1.00	1.00	242.00	239.00	1.00	1.00	241.00
<b>General Fund Total</b>	<b>1,950.00</b>	<b>3.00</b>	<b>138.70</b>	<b>2,091.70</b>	<b>1,955.00</b>	<b>2.00</b>	<b>138.70</b>	<b>2,095.70</b>
<b><u>COMMUNITY REDEVELOPMENT FUND:</u></b>								
City Manager	1.00	-	-	1.00	1.00	-	-	1.00
Community & Economic Development	3.00	6.00	-	9.00	4.00	6.00	-	10.00
<b>Community Redevelopment Fund Total</b>	<b>4.00</b>	<b>6.00</b>	<b>0.00</b>	<b>10.00</b>	<b>5.00</b>	<b>6.00</b>	<b>0.00</b>	<b>11.00</b>
<b><u>ENTERPRISE FUNDS:</u></b>								
Sanitation	80.00	2.00	0.50	82.50	80.00	2.00	0.50	82.50
Water & Sewer	299.00	-	-	299.00	303.00	-	-	303.00
Central Region	35.00	-	-	35.00	35.00	-	-	35.00
Stormwater	21.00	-	-	21.00	21.00	-	-	21.00
Parking System - Administrative Services	47.00	-	-	47.00	48.00	-	3.50	51.50
Parking System - Police	23.00	-	-	23.00	23.00	-	-	23.00
Executive Airport	12.00	-	0.50	12.50	13.00	-	0.50	13.50
<b>Enterprise Funds Total</b>	<b>517.00</b>	<b>2.00</b>	<b>1.00</b>	<b>520.00</b>	<b>523.00</b>	<b>2.00</b>	<b>4.50</b>	<b>529.50</b>
<b><u>INTERNAL SERVICE FUNDS:</u></b>								
Insurance	9.00	-	0.50	9.50	10.00	-	0.00	10.00
Central Services	12.00	-	2.00	14.00	12.00	-	2.00	14.00
Vehicle Rental	4.00	-	-	4.00	5.00	-	-	5.00
<b>Internal Service Funds Total</b>	<b>25.00</b>	<b>0.00</b>	<b>2.50</b>	<b>27.50</b>	<b>27.00</b>	<b>0.00</b>	<b>2.00</b>	<b>29.00</b>
<b><u>LIGHT DUTY POSITIONS (Insurance Fund)</u></b>								
Fire-Rescue	1.00	-	-	1.00	1.00	-	-	1.00
Parks & Recreation	2.00	0.00	0.00	2.00	2.00	-	-	2.00
Police	4.00	0.00	0.00	4.00	4.00	-	-	4.00
Public Services	2.00	0.00	0.00	2.00	2.00	-	-	2.00
<b>Light Duty Positions Total</b>	<b>9.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9.00</b>	<b>9.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9.00</b>
<b><u>GRANTS AND CONFISCATION FUNDS:</u></b>								
Fire-Rescue	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00
Community & Economic Development	19.00	1.00	0.50	20.50	19.00	1.00	0.50	20.50
Police	13.00	1.00	0.00	14.00	13.00	1.00	0.00	14.00
<b>Grants and Confiscation Funds Total</b>	<b>34.00</b>	<b>2.00</b>	<b>0.50</b>	<b>36.50</b>	<b>32.00</b>	<b>2.00</b>	<b>0.50</b>	<b>34.50</b>
<b>ALL FUNDS TOTAL</b>	<b>2,539.00</b>	<b>13.00</b>	<b>142.70</b>	<b>2,694.70</b>	<b>2,551.00</b>	<b>12.00</b>	<b>145.70</b>	<b>2,708.70</b>

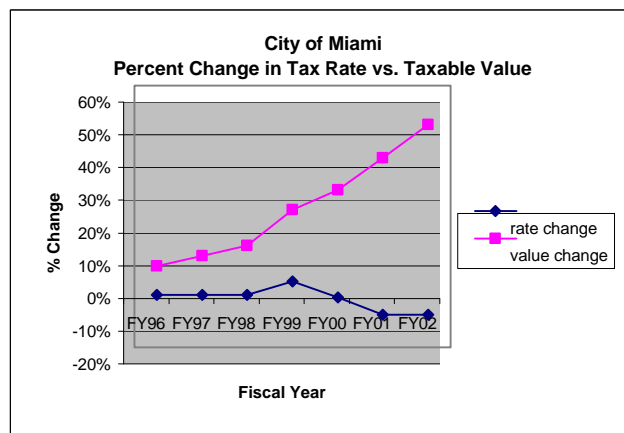
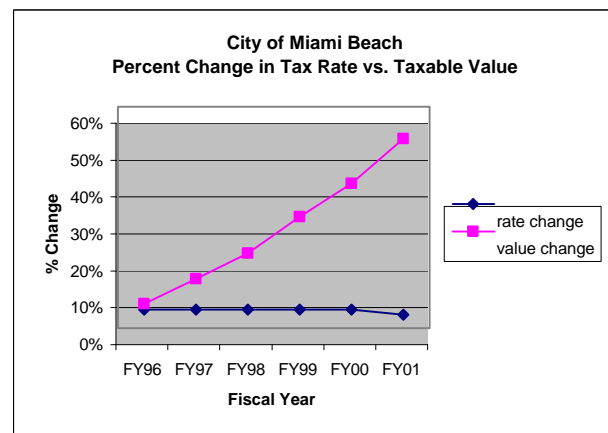
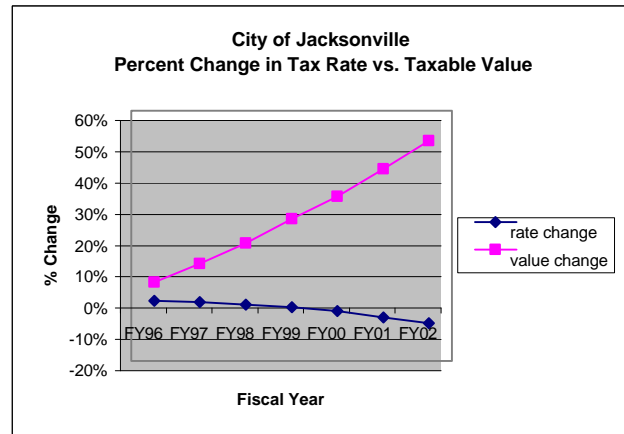
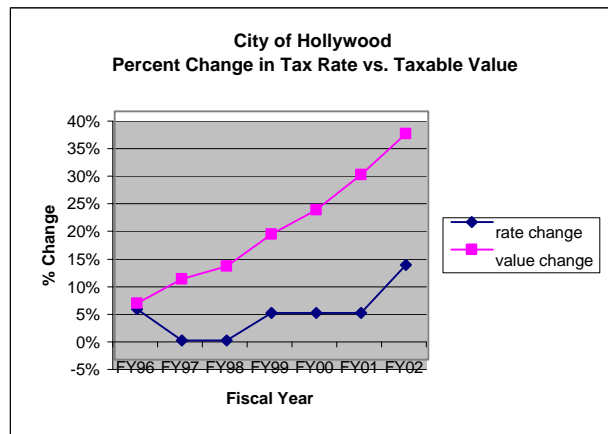
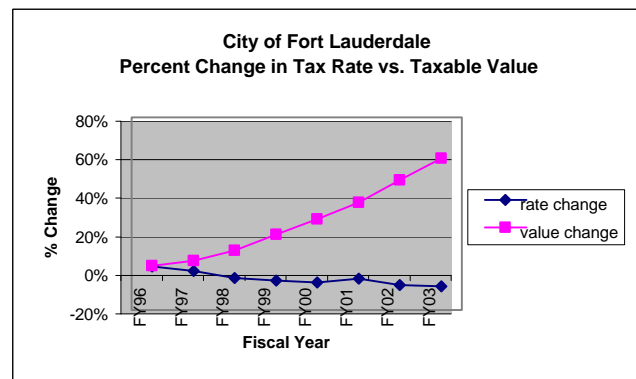
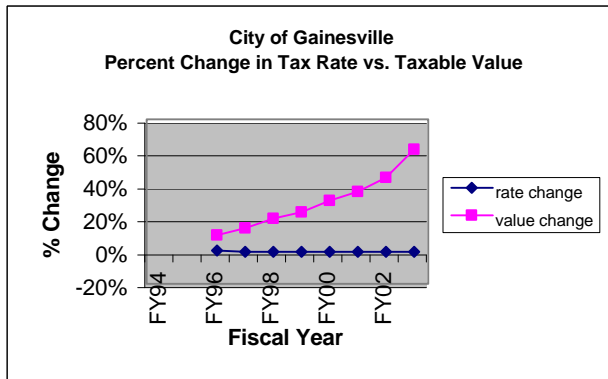
City of Fort Lauderdale  
Proposed All Funds Operating Budget  
Fiscal Year 2003/2004

Estimated Revenues and Other Resources Available:	Internal Service Funds		
	Insurance*	Central Services	Vehicle Rental
Projected Cash Balances Brought Forward:			
Prior Year Carryforward (Balances)	\$ (17,234,563)	433,417	1,325,522
Required Reserves - Beginning	-	-	10,531,975
Total Cash Balances Brought Forward	\$ (17,234,563)	433,417	11,857,497
Estimated Revenues:			
Charges for Services	34,547,170	2,161,038	14,481,540
Other	431,250	140,129	1,135,000
Total Estimated Revenues	\$ 34,978,420	2,301,167	15,616,540
Estimated Transfers	\$ 2,000,000	-	125,277
<i>Total Resources Available</i>	\$ 19,743,857	2,734,584	27,599,314
Estimated Resources Allocated:			
Expenses:			
Salaries and Wages	1,005,236	684,128	367,482
Fringe Benefits	362,024	236,861	85,639
Services/Materials	2,029,564	1,498,872	7,289,155
Other Operating Expenses	393,334	142,652	273,474
Debt Services	-	-	1,454,016
Capital Outlay	3,000	31,500	5,626,500
<i>Total Expenses</i>	3,793,158	2,594,013	15,096,266
Operating Balance Year End	(18,693,301)	116	1,387,912
Vehicle Reserves	-	-	11,115,136
Claims	34,644,000	-	-
Transfers	-	140,455	-
<i>Total of Other Financial Uses</i>	15,950,699	140,571	12,503,048
<i>Total Resources Allocated</i>	19,743,857	2,734,584	27,599,314

\*The Insurance Fund is heavily dependent upon outside actuaries who determine the current and future risk the City has and will assume. Because of the nature of the business, a budget picture for the Fund is difficult to portray in the same manner as other City operations. The change in claims liability is greatly affected by the nature of City businesses, the cost of litigation vs. settlement, and the determination of incurred but not reported claims by outside experts. The City's Insurance Advisory provides guidance to improve the City's ability to minimize risk.

## SCHEDULE L

### Comparison of Property Tax Rates and Property Values



## SCHEDULE L - continued

### Comparison of Property Tax Rates and Property Values

